

There being no objection, the Senate proceeded to consider the concurrent resolution.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the concurrent resolution be agreed to and the motion to reconsider be laid upon the table.

The PRESIDING OFFICER. Without objection, it is so ordered.

The concurrent resolution (S. Con. Res. 41) was agreed to.

(The text of the concurrent resolution is located in today's RECORD under "Submitted Resolutions.")

FALLEN HERO SURVIVOR BENEFIT FAIRNESS ACT OF 2001

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of H.R. 1727, which is at the desk.

The PRESIDING OFFICER. The clerk will report the bill by title.

The assistant legislative clerk read as follows:

A bill (H.R. 1727) to amend the Taxpayer Relief Act of 1997 to provide consistent treatment of survivor benefits for public safety officers killed in the line of duty.

There being no objection, the Senate proceeded to consider the bill.

Mr. LEAHY. Mr. President, I am pleased that the Senate is passing the Fallen Hero Survivor Benefit Fairness Act as part of Economic Growth and Tax Relief Reconciliation Act.

Last night, I voted for the Smith amendment to add the Fallen Hero Survivor Benefit Fairness Act to the reconciliation tax package, and I am proud to cosponsor the Senate companion bill, S. 881, introduced by the senior Senator from Utah. Since the House of Representatives passed the Fallen Hero Survivor Benefit Fairness Act, H.R. 1727, on May 15, 2001, by a vote of 419-0, I am hopeful that this legislation to support the families of our nation's public safety officers will soon become law.

This legislation extends present-law treatment of survivor annuities for public safety officers killed in the line of duty on or before December 31, 1996. It is needed to correct a harsh inequity in the tax code that treats some survivors of slain public safety officers differently than others based on the date of the officer's death. That is unconscionable.

The Taxpayer Relief Act of 1997 provided that a survivor annuity paid on account of the death of a public safety officer who is killed in the line of duty is excluded from income for individuals dying after December 31, 1996. The survivor annuity must be provided under a government plan to the surviving spouse of the public safety officer or to a child of the officer. Public safety officers include law enforcement officers, firefighters, rescue squad or ambulance crew. But the family members of public safety officers killed before January 1, 1997 are fully taxed on their survivor annuities.

I believe that survivors of public safety officers killed in the line of duty should all receive the same tax treatment. We should do all we can to support the families of public safety officers killed in the line of duty. Basic fairness demands it.

I look forward to the Fallen Hero Survivor Benefit Fairness Act becoming law. It is only right that our Nation's tax laws support the families of public safety officers who gave the ultimate sacrifice to make America a safer place.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the bill be read a third time and passed, the motion to reconsider be laid upon the table, and any statements relating to the bill be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The bill (H.R. 1727) was read the third time and passed.

ORDERS FOR WEDNESDAY, MAY 23, 2001

Mr. GRASSLEY. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until the hour of 9:30 a.m. on Wednesday, May 23. I further ask unanimous consent that on Wednesday, immediately following the prayer, the Journal of proceedings be approved to date, the morning hour be deemed expired, the time for the two leaders be reserved for their use later in the day, and the Senate then resume consideration of the tax reconciliation bill.

The PRESIDING OFFICER. Without objection, it is so ordered.

PROGRAM

Mr. GRASSLEY. For the information of all Senators, the Senate will continue voting on reconciliation amendments as we have done for the past 19½ consecutive Senate hours. Votes will occur every 10 to 15 minutes until otherwise notified. It is hoped the Senate can pass this important tax bill early tomorrow so we can resume consideration of the education bill in a timely manner. Votes can be expected throughout the week.

ORDER FOR ADJOURNMENT

Mr. GRASSLEY. If there is no further business to come before the Senate, I now ask unanimous consent that the Senate stand in adjournment under the previous order, following the remarks of Senator GRASSLEY and Senator DODD.

The PRESIDING OFFICER. Without objection, it is so ordered.

BIPARTISANSHIP

Mr. GRASSLEY. Mr. President, we voted on 3 amendments last week, 17 amendments yesterday, 27 amendments today. That is an awful lot of amend-

ments on a bill that should have been done after 20 hours, plus a few votes.

We have had a flood of amendments, and almost all of them have come from the other party. Not one amendment from the other party has passed yet. That is after 3 last week, 17 yesterday, and 27 today. When is enough enough?

I ask this question in the spirit of bipartisanship that Senator BAUCUS and I have worked on since the first of the week and the entire work of the Senate Finance Committee, in the spirit of how the Finance Committee has always worked, and also in the spirit of the bipartisanship talked about 5 months ago in the new Congress. Why in the new Congress? Because it is the first time in 120 years the Senate has been evenly divided.

I hope that bipartisanship is not dead. But if bipartisanship is dead and buried within the last 5 months of this new Congress, I have not been invited to the funeral, and I don't think Senator BAUCUS was invited either. Senator BAUCUS and I have been working on this tax bill since January. That was right around the time the leaders of this body worked out power sharing. We all knew from the beginning that shared power brings shared responsibility. Where is the responsibility to get the people's work done? Where is the responsibility to finish legislation that has been worked upon for months by a committee of this Senate, one of the most powerful committees of this Senate? Where is the responsibility to finish legislation that is the product of the bipartisanship that is known to be a product of the Finance Committee or the bipartisanship that was asked for in January? Where is the responsibility to finish legislation that has ample bipartisan support to pass?

When this bill finally gets to that final rollcall vote, people are going to be shocked how many people are going to vote for this bill on final passage. Bipartisan, again.

Then, in the meantime, we are putting up with 27 rollcalls today, 17 rollcalls yesterday, 3 rollcalls last Thursday. Three long days of work on this bill, and we still do not see light at the end of the tunnel because there are stalling tactics that for some reason or another go beyond the protection of a minority within the Senate.

I don't argue with that protection of the minority. There is only one political institution in the United States Government where minority views are protected. Those are in the Senate of the United States. There are all sorts of rules to protect the minority. But there also can be abuse of the protection that is granted the minority, way beyond what was ever intended by the people who wrote our Constitution or established the traditions and the rules of the Senate. There is a time when statesmanship has to be above pure politics meant to kill tax relief for American taxpayers, a tax relief that is the third greatest in the last 50 years and the greatest in the last 20 years.